

next closest thing. If, after I'm gone, my wife has to shut us down, what will they do? Maybe it's not something you can measure in dollars and cents, but they've got a stake in this company, too.

At our store, we see plenty of people in the same situation. Farming is a high-investment, low-margin business. It's not uncommon to meet farmers who are paper millionaires—asset rich, cash poor. That may be hard for the rest of America to imagine; then again, maybe not. Think of all the retirees who own homes on either coast, bought 30 years ago for \$30,000 but worth \$350,000 today. I'll bet they don't feel "rich" either—at least until they sell their home and see that capital gains tax bill.

When my time comes, I'd like my son to be thinking about whether it's right for him to run the family business, not whether he's ready to saddle himself with a lien against the paper value of the business to pay the inflated estate tax—or whether he's calculated how many employees he'd have to let go to clear the bill with the IRS.

The best solution would be to exempt the hundreds of thousands of small family businesses across this country from the estate tax altogether. Congress and the president could haggle over how small is small, but the principle would be carried into policy. If the political climate isn't right for a complete exemption, then President Clinton ought to adopt the proposals Congress has built into its budget plan: Raise the federal tax exemption for family-owned business assets to \$1.5 million, institute a \$750,000 personal exemption and cut the tax rate for qualified small businesses in half for assets between \$1.5 and \$5 million.

President Clinton calls the tax reforms Congress is backing "tax cuts for the rich," and says he's holding out for cuts that help American families. Nice rhetoric. If he's serious, he'll take a second look and support the tax reforms in Congress' plan. If the small family businesses of America don't get some relief, federal taxes may just be the death of us yet.

A FURTHER STEP TOWARD LASTING PEACE IN NORTHERN IRELAND

Mr. PELL. Mr. President, yesterday, British Prime Minister Major and Irish Prime Minister Bruton took a significant step toward breaking the deadlock that had beset the Northern Ireland peace talks for the last several months. The two governments agreed to establish an international commission headed by former Senator George Mitchell which will make recommendations regarding decommissioning and to work to hold all party talks by the end of February 1996. Their announcement, on the eve of President Clinton's visit, revives the twin-track approach to achieving a lasting peace in Northern Ireland. This is good news indeed.

Both Prime Minister Major and Prime Minister Bruton deserve a great deal of credit for moving the process along. The challenge now is to bring the various parties on board. All parties must recognize that it is in their interest to move forward. The situation in Northern Ireland today is completely different than it was just 16 months ago—prior to the cease-fire. There are, for example, fewer British soldiers occupying the streets of Bel-

fast; no longer do Protestant and Catholic mothers have to worry that their sons and daughters will be struck down by terrorist violence; and both communities in Northern Ireland are beginning to focus their efforts on economic development rather than continued conflict.

I am certain that President Clinton will reinforce this message—that the momentum needs to continue—during his visits to London, Belfast, Derry, and Dublin. The Clinton administration's unfailing support for the peace process has been a significant factor in getting us to this point. I am hopeful that his visit will contribute to the momentum.

Finally, from a personal standpoint, I am particularly pleased that George Mitchell will head the international commission on the decommissioning question. I have a great deal of regard and respect for Senator Mitchell, and believe that he will bring a great deal of wisdom and creativity to this position. I can think of no better person for this important post.

THE IMPACT OF DESIGN ON COMMUNITY AND PRODUCT DEVELOPMENT

Mr. PELL. Mr. President, I rise today to note the extraordinary impact of design on community and product development. Many years ago I helped establish an Institute of Research and Design in Rhode Island. But to my regret, I was not able to get it properly launched. The organization was intended to help my State take advantage of the enormous economic benefits of new designs created by our citizens. Design impacts our economy, environment, education and social sphere. It is a strategic national resource with potential to improve the global competitiveness of U.S. products. Design is a tool to analyze problems, develop critical thinking and communicate solutions. It offers numerous opportunities for creative partnerships with government, manufacturing and technology industries, social and community planners, scientists and educators. As the following speech documents, all of us make design decisions in nearly every life activity.

Because of the presence of the internationally-acclaimed Rhode Island School of Design [RISD], Rhode Island attracts a large number of people to the State to discuss design issues. Last March, RISD hosted a National Design Conference, sponsored by the National Endowment for the Arts, that explored the main challenges for design in the coming century and ways in which design strategy can be better employed to increase American economic competitiveness. In mid-November, the National Assembly of State Arts Agencies held its annual meeting in Providence where the professional and volunteer leadership of the Nation's State and jurisdictional arts agencies discussed the

challenges of leadership in the changing environment of public support for the arts. NASAA devoted the better part of a day to discussions of design programming, and featured Roger Mandle, president of the Rhode Island School of Design since 1993, as a keynote speaker.

An art historian, educator and current member of the National Council on the Arts who served as deputy director at the National Gallery of Art for 5 years following 11 years as director of the Toledo Museum of Art, President Mandle possesses a comprehensive perspective of the societal importance of arts and design. Rhode Island and the Nation as a whole have benefitted enormously from his work. Mr. President, I would ask unanimous consent that this important address delivered by Roger Mandle be printed in the RECORD following my statement.

There being no objection, the address was ordered to be printed in the RECORD, as follows:

DESIGNING TO MEET THE NEEDS OF THE FUTURE

(By Roger Mandle)

Thank you for being here today. It is more important than ever that we come together through gatherings such as this to plan the future of design in America, to in fact design the progress of our culture and our society. I am convinced that issues of design hold the key to the future, which isn't surprising, perhaps, considering my current role.

What I am going to talk about today is the importance of design in terms of community development and economic impact, and the potential of design for meeting the needs of the future. By "design," I am referring here to both the noun and the verb. When I refer to the noun—the art of design and the discipline of design—I am thinking of good design, design that is appropriate, well thought-out and aesthetically pleasing. When we think of the verb "design," we think of the creative process, the act of conception and invention. Today, I want to talk about how both aspects of design—the practice and its outcome—play a pivotal role in the world in which we live.

Practically everything we do in life—as individuals and as communities—involves a design decision. Whether consciously or not, we solve problems and make choices by following the design process, using creativity, experimentation, intuition and thought to come up with the ideal solution to the challenges we're confronted with on a daily basis.

As individuals we design everything from our careers to our homes, our dream vacations, even our own look. The process involves: examining the circumstances, defining the problem, considering the resources, trying certain arrangements, establishing probabilities and testing outcomes. In many ways, it is similar to the process a research scientist follows in testing a theory.

In making these day-to-day design decisions, however, we don't just want our homes or clothes to look good, we also need them to be comfortable and functional. Good design is the effective use of available resources in patterns, combinations and arrangements that provide pleasing solutions to needs. Good design makes the things you use every day work better for you. It also makes good business sense, because products that are well-designed sell better.

To most of us in this room it's clear that art and design are essential to the health of